

AN ORDINANCE 100324

AMENDING CHAPTER 31 OF THE CITY OF SAN ANTONIO CITY CODE, ENTITLED "TAXATION" BY ADDING ARTICLE VII, ENTITLED "RESIDENCE HOMESTEAD EXEMPTION FOR THE DISABLED", TO ADOPT A RESIDENCE HOMESTEAD PROPERTY TAX EXEMPTION IN THE AMOUNT OF \$12,500.00 IN ASSESSED VALUATION FOR PERSONS WHO ARE DEEMED DISABLED, EFFECTIVE FOR THE 2005 TAX YEAR, BEGINNING JANUARY 1, 2005.

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WHEREAS, Section 11.13 of the Texas Property Tax Code provides that a taxing unit may offer an additional homestead exemption for individuals who are disabled; and

WHEREAS, the policy proposal to implement a Disabled Residence Homestead property tax exemption for fiscal year 2006 was included within the adopted fiscal year 2005 budget, and the City Council desires to implement that policy, effective January 1, 2005; **NOW THEREFORE:**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:

SECTION 1. The City of San Antonio hereby adopts a residence homestead property tax exemption in the amount of \$12,500.00 in assessed valuation for persons who are disabled, commencing with the 2005 tax year.

SECTION 2. Chapter 31 of the City of San Antonio City Code is hereby amended by adding Article VII., entitled "Residence Homestead Exemption for the Disabled," which shall read as follows:

Sec. 31- 200. Definitions.

As used in this Section, the term "Disabled" means under a disability for purposes of receiving disability insurance benefits under the Federal Old Age, Survivors and Disability Insurance Act administered by the Social Security Administration, and shall include all conditions required for eligibility under said Act.

Sec. 31-201. Exemption granted.

Upon compliance with all requirements of this article and all other applicable laws and resolutions, twelve thousand five hundred dollars (\$12,500.00) of the assessed value of the residence homestead of a disabled individual shall be exempt from ad valorem taxes levied by the city.

Sec. 31-202. Effective Date.

The exemption granted by this article shall be effective as to such residence homesteads as may qualify hereunder commencing with the 2005 tax year.

Sec. 31-203. Limitations of exemption.

The exemption authorized hereby shall extend only to a residence homestead as same may be defined by the laws of the State of Texas. Such exemption shall be allowed only if the property in question is in fact a residence homestead of the applicant and such person meets the definition of disabled during the tax year.

Sec.31-204. Determinative date for exemption.

The exemption for an individual who is disabled is effective as of January 1 of the tax year in which such person qualifies for the exemption (meets the definition of "disabled") and applies to the entire tax year.

Secs. 31-205 - 31-225. Reserved.

SECTION 3. This ordinance shall take effect on the tenth (10th) day from the date of passage hereof.

PASSED AND APPROVED this 20th day of January, 2005.



M A Y O R

EDWARD D. GARZA

ATTEST:



City Clerk

APPROVED AS TO FORM:



City Attorney

Agenda Voting Results

Name: 38.

Date: 01/20/05

Time: 06:40:34 PM

Vote Type: Multiple selection

Description: An Ordinance amending Chapter 31 of the City of San Antonio City Code, entitled "Taxation" by adding Article VII, entitled "Residence Homestead Exemption for the Disabled" to adopt a residence homestead property tax exemption in the amount of \$12,500.00 in assessed valuation for persons who are deemed disabled, effective for the 2005 tax year, beginning January 1, 2005. [Presented by Peter Zaroni, Director, Management and Budget; Erik J. Walsh, Assistant to the City Manager]

Voter	Group	Status	Yes	No	Abstain
ROGER O. FLORES	DISTRICT 1		x		
JOEL WILLIAMS	DISTRICT 2		x		
RON H. SEGOVIA	DISTRICT 3		x		
RICHARD PEREZ	DISTRICT 4		x		
PATTI RADLE	DISTRICT 5		x		
ENRIQUE M. BARRERA	DISTRICT 6		x		
JULIAN CASTRO	DISTRICT 7		x		
ART A. HALL	DISTRICT 8		x		
CARROLL SCHUBERT	DISTRICT 9		x		
CHRISTOPHER "CHIP" HAAS	DISTRICT_10		x		
MAYOR ED GARZA	MAYOR		x		